



State of New Jersey Local Government Services

Year: **2021** Municipal User Friendly Budget

MUNICIPALITY: 1005 Clinton Town - County of Hunterdon

Adopted

Municode: 1005

Filename: 1005_fba_2021.xlsm

Website: www.clintonnj.gov

Phone Number:

908-735-2275

Mailing Address:

P.O. Box 5194

[Email the UFB if not using Outlook](#)

Municipality: Clinton

State: NJ

Zip: 08809

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Janice		Kovach	12/31/2023	jkovach@clintonnj.gov

Chief Administrative Officer

Richard		Phelan		rphelan@clintonnj.gov
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Chief Financial Officer

Kathy		Olsen		kolsen@clintonj.gov
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Municipal Clerk

Cecilia		Covino		ccovino@clintonnj.gov
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Registered Municipal Accountant

Warren		Korecky		wmkorecky@aol.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Sherry		Dineen	12/31/2021	sdineen@clintonnj.gov
Michael		Humphrey	12/31/2022	mhumphrey@clintonnj.gov
Lisa		Intrabartola	12/31/2021	lintrabartola@clinton.gov
Megan		Johnson	12/31/2023	mjohnson@clintonnj.gov
Rielly		Karsh	12/31/2023	rkarsh@clintonnj.gov
Ross		Traphagen	12/31/2022	rtraphagen@clintonnj.gov

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2020 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2021 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.852	\$3,342,852.00	26.36%	\$0.00	Municipal Purpose Tax	ACTUAL	\$3,359,859.00
Municipal Library	0.000	\$0.00	0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.000	\$0.00	0.00%	\$0.00	Municipal Open Space		
Municipal Arts and Culture	0.000	\$0.00	0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)	0.000	\$0.00	0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.374	\$5,390,089.00	42.50%	\$0.00	Local School District	ESTIMATED	\$5,497,890.00
Regional School District	0.610	\$2,392,166.00	18.86%	\$0.00	Regional School District	ESTIMATED	\$2,440,009.00
County Purposes	0.332	\$1,305,261.13	10.29%	\$0.00	County Purposes	ESTIMATED	\$1,331,366.00
County Library	0.033	\$128,169.82	1.01%	\$0.00	County Library	ESTIMATED	\$130,733.00
County Board of Health	0.000	\$0.00	0.00%	\$0.00	County Board of Health		
County Open Space	0.032	\$124,656.05	0.98%	\$0.00	County Open Space	ESTIMATED	\$127,149.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2020 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of October 1, 2020					\$396,609,150.00		
(To be used to calculate the current year tax rate)							
Current Year Average Residential Assessment					\$342,786.60		
Prior Year to Current Year Comparison							
Comparison - Municipal Purposes Tax Rate							
Comparison - Municipal Purposes Tax Levy							
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)							

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Arts and Culture Trust Fund	WATER Utility	SEWER Utility	Utility	Utility	Utility
08	Surplus	-15.96%	(\$113,032.00)	\$708,000.00	\$594,968.00	\$400,000.00			\$0.00	\$194,968.00			
08	Local Revenue	-8.41%	(\$586,839.78)	\$6,979,348.78	\$6,392,509.00	\$785,109.00			\$3,547,400.00	\$2,060,000.00			
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$160,765.00	\$160,765.00	\$160,765.00							
08	Uniform Construction Code Fees	-0.59%	(\$447.00)	\$75,447.00	\$75,000.00	\$75,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	0.00%	\$0.00	\$8,000.00	\$8,000.00	\$8,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Other Special Items	144.95%	\$10,090.60	\$6,961.23	\$17,051.83	\$17,051.83							
15	Receipts from Delinquent Taxes	-2.07%	(\$2,109.99)	\$102,109.99	\$100,000.00	\$100,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	3.50%	\$117,007.00	\$3,342,852.00	\$3,459,859.00	\$3,459,859.00							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	-5.05%	(\$575,331.17)	\$11,383,484.00	\$10,808,152.83	\$5,005,784.83	\$0.00	\$0.00	\$3,547,400.00	\$2,254,968.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA		Budgeted Positions		% Difference	\$ Difference	Total Modified	Total	General	Public&Private	Open Space	Arts and Culture	WATER	SEWER	Utility	Utility	Utility
		Full-Time	Part-Time	Current v. Prior Year	Current v. Prior Year	Appropriation for Service Type (Prior Year)	Appropriation for Service Type (Current Year)	Budget	Offsets	Budget	Trust Fund	Utility	Utility			
20	General Government	5.00	12.00	3.52%	\$15,993.00	\$454,727.00	\$470,720.00	\$470,720.00								
21	Land-Use Administration	1.00		-43.59%	(\$39,170.00)	\$89,850.00	\$50,680.00	\$50,680.00								
22	Uniform Construction Code		4.00	1.93%	\$1,585.00	\$82,000.00	\$83,585.00	\$83,585.00								
23	Insurance			8.64%	\$53,699.00	\$621,576.00	\$675,275.00	\$674,400.00				\$500.00	\$375.00			
25	Public Safety	11.00	6.00	4.85%	\$66,963.48	\$1,379,675.35	\$1,446,638.83	\$1,429,587.00	\$17,051.83							
26	Public Works	16.00	0.00	719.75%	\$3,909,118.84	\$543,118.00	\$4,452,236.84	\$550,323.00				\$1,972,550.00	\$1,929,363.84			
27	Health and Human Services			-14.11%	(\$1,590.00)	\$11,270.00	\$9,680.00	\$9,680.00								
28	Parks and Recreation			342.86%	\$6,000.00	\$1,750.00	\$7,750.00	\$7,750.00								
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30	Unclassified			-52.63%	(\$1,000.00)	\$1,900.00	\$900.00	\$900.00								
31	Utilities and Bulk Purchases			12.75%	\$14,000.00	\$109,800.00	\$123,800.00	\$123,800.00								
32	Landfill / Solid Waste Disposal			-12.82%	(\$21,321.88)	\$166,321.88	\$145,000.00	\$145,000.00								
35	Contingency			0.00%	\$0.00	\$500.00	\$500.00	\$500.00								
36	Statutory Expenditures			55.44%	\$266,300.00	\$480,370.00	\$746,670.00	\$522,438.00				\$121,316.00	\$102,916.00			
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			1.93%	\$2,500.00	\$129,500.00	\$132,000.00	\$132,000.00								
43	Court and Public Defender			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
44	Capital			306.67%	\$230,000.00	\$75,000.00	\$305,000.00	\$75,000.00				\$170,000.00	\$60,000.00			
45	Debt			383.26%	\$1,378,837.00	\$359,770.00	\$1,738,607.00	\$337,370.00				\$1,234,803.00	\$166,434.00			
46	Deferred Charges			0.00%	\$0.00	\$65,000.00	\$65,000.00	\$65,000.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$310,000.00	\$310,000.00	\$310,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total		33.00	22.00	120.48%	\$5,881,914.44	\$4,882,128.23	\$10,764,042.67	\$4,988,733.00	\$17,051.83	\$0.00	\$0.00	\$3,499,169.00	\$2,259,088.84	\$0.00	\$0.00	\$0.00

Sheet UFB-3

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	34	\$2,967,700.00	0.75%
2 Residential	866	\$296,853,200.00	74.81%
3A/3B Farm	5	\$171,350.00	0.04%
4A Commercial	148	\$76,351,900.00	19.24%
4B Industrial	0	\$0.00	0.00%
4C Apartments	10	\$20,465,000.00	5.16%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	1,063	\$396,809,150.00	100.00%

Average Ratio (%), Assessed to True Value	93.49%
Equalized Valuation, Taxable Properties	\$424,440,207.51

Total # of property tax appeals filed in 2020	County Tax Board	2.00
	State Tax Court	0.00
Number of 2020 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		0.00

Amount paid out by municipality for tax appeals in 2020	\$9,926.93
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Property Tax Assessments - Exempt Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	3	\$3,197,600.00	12.52%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	27	\$11,415,700.00	44.71%
15D Church and Charities	5	\$3,742,000.00	14.66%
15E Cemeteries & Graveyards	5	\$836,800.00	3.28%
15F Other Exempt	16	\$6,339,100.00	24.83%
Total	56	\$25,531,200.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		6.43%	

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2020 Total Tax Rate
G	Commercial/Industrial Exemption			
I	Dwelling Exemption			
J	Dwelling Abatement			
K	New Dwelling/Conversion Exemption			
L	New Dwelling/Conversion Abatement			
N	Multiple Dwelling Exemption			
O	Multiple Dwelling Abatement			
Total 5 Yr Exemptions/Abatements		0	0.00	0.00

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate
NONE				
Total Long Term Exemptions - Column Total		0.00	0.00	0.00
Mark "X" if Grand Total				

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate
Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate
Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate
Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00
Total Long Term Exemptions - GRAND TOTAL		\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION
BUDGETED PERSONNEL COSTS

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body	0.00	7.00	38,980.00	\$36,210.00				\$2,770.00
Supervisory Staff (Department Heads & Managers)	5.00	0.00	681,491.94	\$493,578.71	\$0.00	\$74,579.74	\$70,472.19	\$42,861.30
Police Officers (Including Superior Officers)	11.00	8.00	1,928,238.23	\$1,190,181.75	\$125,000.00	\$312,938.00	\$201,724.08	\$98,394.40
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	11.00	0.00	826,852.06	\$458,395.07	\$70,000.00	\$69,263.50	\$192,424.92	\$36,768.57
All Other Non-Union Employees not listed above	7.00	8.00	943,000.33	\$692,215.68	\$0.00	\$91,818.23	\$106,776.92	\$52,189.50
Totals	34.00	23.00	4,418,562.56	\$2,870,581.21	\$195,000.00	\$548,599.47	\$571,398.11	\$232,983.77

Is the Local Government required to comply with NJSA 11A **(Civil Service)**? - YES or NO

NO

Note - **Base Pay** is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
Active Employees - Health Benefits - Annual Cost						
Single Coverage	10.00	\$11,573.41	\$115,734.10	9.00	\$11,861.16	\$106,750.44
Parent & Child	3.00	\$19,334.52	\$58,003.56	4.00	\$19,448.01	\$77,792.04
Employee & Spouse (or Partner)	6.00	\$23,329.16	\$139,974.96	6.00	\$22,974.26	\$137,845.56
Family	12.00	\$31,612.21	\$379,346.52	11.00	\$31,761.70	\$349,378.70
Employee Cost Sharing Contribution (enter as negative -)			(\$159,743.12)			(\$142,221.36)
Subtotal	31.00		\$533,316.02	30.00		\$529,545.38
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	0	\$0.00	\$0.00			\$0.00
Parent & Child	0	\$0.00	\$0.00			\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00			\$0.00
Family	0	\$0.00	\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	3	\$4,276.16	\$12,828.48	3	\$6,394.56	\$19,183.68
Parent & Child	1	\$16,087.56	\$16,087.56	1	\$17,091.50	\$17,091.50
Employee & Spouse (or Partner)	8	\$18,982.75	\$151,862.00	7	\$15,971.40	\$111,799.80
Family	1	\$28,498.82	\$28,498.82	1	\$25,563.60	\$25,563.60
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	13.00		\$209,276.86	12.00		\$173,638.58
GRAND TOTAL	44.00		\$742,592.88	42.00		\$703,183.96

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

Is medical coverage provided by the SHBP (Yes or No)?

YES

YES

Is prescription drug coverage provided by the SHBP (Yes or No)?

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

**Legal basis for benefit
(check applicable items)**

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Administration	537.50	\$50,071.89		X	
Police	428.50	\$101,697.57	X		
Public Works	67.00	\$4,214.72	X	X	
Sewer Department	216.00	\$20,578.78	X	X	
Water Department	604.50	\$44,722.88	X	X	
Totals	1853.50	\$221,285.84			
Total Funds Reserved as of end of 2020		\$98,038.25			
Total Funds Appropriated in 2021		\$0.00			

USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

Gross Debt				Current Year					2022	2023	All Additional Future
Debt				Deductions	Debt	Budget		Budget	Budget	Years' Budgets	
Local School Debt			\$0.00	Utility Fund - Principal	\$865,419.00	\$861,850.00	\$843,651.00	\$71,996,603.00			
Regional School Debt	\$1,390,302.42	\$1,390,302.42	\$0.00	Utility Fund - Interest	\$364,515.00	\$282,702.50	\$264,202.50	\$836,043.00			
				Bond Anticipation Notes - Principal	\$280,000.00						
Utility Fund Debt				Bond Anticipation Notes - Interest	\$18,000.00						
Arts and Culture			\$0.00	Bonds - Principal	\$200,000.00	\$200,000.00	\$200,000.00	\$678,000.00			
WATER	\$27,923,697.20	\$27,923,697.20	\$0.00	Bonds - Interest	\$47,370.00	\$39,370.00	\$31,370.00	\$83,230.00			
SEWER	\$5,659,046.89	\$5,659,046.89	\$0.00	Loans & Other Debt - Principal							
0			\$0.00	Loans & Other Debt - Interest							
0			\$0.00								
0			\$0.00	Total	\$1,775,304.00	\$1,383,922.50	\$1,339,223.50	\$73,593,876.00			
<u>Municipal Purposes</u>											
Debt Authorized	\$3,774,122.49	\$0.00	\$3,774,122.49	Total Principal	\$1,345,419.00	\$1,061,850.00	\$1,043,651.00	\$72,674,603.00			
Notes Outstanding			\$0.00	Total Interest	\$429,885.00	\$322,072.50	\$295,572.50	\$919,273.00			
Bonds Outstanding			\$0.00	% of Total Current Year Budget	16.49%						
Loans and Other Debt			\$0.00								
Total (Current Year)	\$38,747,169.00	\$34,973,046.51	\$3,774,122.49								
Population (2010 census)	2,632										
Per Capita Gross Debt	\$14,721.57										
Per Capita Net Debt	\$1,433.94										
3 Yr. Average Property Valuation		\$391,403,616.00									
Net Debt as % of 3 Year Avg Property Valuation		0.96%									

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED[illegible]

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)
